

**YAKIMA COUNTY COMBINED SPECIAL PURPOSE DISTRICTS**  
**Yakima County, Washington**  
**January 1, 1989 Through December 31, 1991**

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**Schedule Of Findings - Drainage Improvement District No. 3**

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*The district was given an opportunity to respond to the following finding. As of the publication date of this report, no response had been received.*

1. The District Should Record Minutes Of Public Meetings

During our review of the current year records, we noted that the district did not have minutes for the current audit period, except for December 22, 1989.

RCW 85.06.250 states in part:

The board of commissioners of such district shall elect one of their number chairman and shall either elect one of their number, or appoint a voter of the district, as secretary, who shall keep minutes of all the district's proceedings.

Failure to document minutes results in the public being denied a record which summarizes the actions of the district.

We recommend that Drainage Improvement District No. 3 record minutes in a manner consistent with statutory requirements.

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**Schedule Of Findings - Noxious Weed Control Board**

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*The district was given an opportunity to respond to the following findings. As of the publication date of this report, no response had been received.*

1. The Weed Board Should Properly Record Minutes And Document Approval Of Resolutions

During our audit of weed board minutes we noted the following:

- a. The minutes did not always disclose the resolutions approved by the board.
- b. The resolutions were not signed by a member of the board.
- c. The identification numbers on the resolutions did not always agree with the identification numbers disclosed in the board minutes.

RCW 42.30.060 states in part:

No governing body of a public agency shall adopt any ordinance, resolution . . . except in a meeting open to the public . . .

RCW 42.32.030 states in part:

The minutes of all regular and special meetings except executive sessions of such boards, commissions, agencies or authorities shall be promptly recorded and such records shall be open to public inspection.

The failure of the board minutes to disclose all district resolutions results in the public being denied a record which adequately summarizes the actions of the district. The lack of an approving signature on the resolutions raises doubt as to the authenticity of the resolutions.

We recommend that:

- a. All resolutions be recorded in the minutes of the board meeting at which they are approved by referencing the appropriate resolution identification number.
- b. Resolutions be signed by a member of the board.

2. District Commissioners Should Approve Payment Of All Claims Against The District In An Open Public Meeting

District commissioners do not specifically approve payment of all claims against the county in open public meetings. The verbiage noted in the board's meeting minutes is "expenditures and vouchers were reviewed by the board and the transmittals were signed."

RCW 42.24.080 states in part:

All claims presented against any county . . . shall be prepared for audit and payment on a form and in the manner prescribed by the division of municipal corporations in the state auditor's office . . .

The *Budgeting, Accounting and Reporting System* (BARS) manual, as promulgated by the State Auditor, prescribes the manner as follows:

To indicate governing body approval for payment of claim vouchers and payroll, the following should be entered in the minutes:

The following voucher/warrants are approved for payment:

(Funds)	Total
Voucher (warrant) Numbers: _____ through _____	\$ _____
Payroll warrant Numbers: _____ through _____	\$ _____

Failure to approve payment of claims in an open public meeting violates the above statute.

We again recommend the district approve vouchers in accordance with methods prescribed by the State Auditor.